
By: **Senators Teitelbaum, Blount, Collins, Conway, DeGrange, Dorman,
Exum, Forehand, Green, Lawlah, Middleton, Roesser, Ruben, Sfikas,
Stone, and Van Hollen**

Introduced and read first time: February 2, 2001
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Nursing Recertification Tuition**
3 **Expenses**

4 FOR the purpose of providing a subtraction modification under the Maryland income
5 tax for certain tuition paid by an individual for courses or programs required to
6 obtain recertification in the State as a certified nursing assistant, licensed
7 practical nurse, or registered nurse; providing for the application of this Act; and
8 generally relating to an income tax subtraction modification for certain tuition
9 paid by an individual for courses or programs required to obtain recertification
10 in the State as a certified nursing assistant, licensed practical nurse, or
11 registered nurse.

12 BY adding to
13 Article - Tax - General
14 Section 10-208(q)
15 Annotated Code of Maryland
16 (1997 Replacement Volume and 2000 Supplement)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
18 MARYLAND, That the Laws of Maryland read as follows:

19 **Article - Tax - General**

20 10-208.

21 (Q) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES
22 THE AMOUNT OF TUITION PAID BY AN INDIVIDUAL DURING THE TAXABLE YEAR AND
23 NOT REIMBURSED BY THE INDIVIDUAL'S EMPLOYER OR OTHERWISE FOR COURSES
24 OR PROGRAMS REQUIRED FOR THE INDIVIDUAL TO OBTAIN RECERTIFICATION IN
25 THE STATE AS:

26 (1) A "CERTIFIED NURSING ASSISTANT" AS DEFINED IN § 8-6A-01 OF THE
27 HEALTH OCCUPATIONS ARTICLE;

1 (2) A "LICENSED PRACTICAL NURSE" AS DEFINED IN § 8-101 OF THE
2 HEALTH OCCUPATIONS ARTICLE; OR

3 (3) A "REGISTERED NURSE" AS DEFINED IN § 8-101 OF THE HEALTH
4 OCCUPATIONS ARTICLE.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 July 1, 2001, and shall be applicable to all taxable years beginning after December 31,
7 2000.